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LEGISLATURE MEETS FEBRUARY 18TH

OFFICE OF THE MONTH



PRESENTATION AT SYLVAN LAKE: At the official opening of the Town Hall-Library last fall, Mrs. A. J. Hooke (left) was presented with a corsage by Mrs. E. Peterson, Councillor of the Town of Sylvan Lake. Mr. Hooke had just cut the ceremonial ribbon.

Formerly the town's school house, the handsome building was given to Sylvan Lake by the County of Red Deer No. 23 and moved to its present location. Alterations were then made to provide a general office, a library, a trophy room and council chambers.

FIRE CHIEFS AND RURAL FIRE FIGHTERS

TO HOLD JOINT CONFERENCE

A joint convention of the Alberta Fire Protection Association and the Alberta Fire Chiefs' Association will be held at the Capri Motor Hotel, Red Deer, on March 3, 4 and 5, it was announced recently by W. D. McKay, Deputy Fire Commissioner for the Province. He said letters of invitation have been mailed to municipal officials, fire chiefs and other interested people throughout Alberta.

This will be the third annual conference of the Alberta Fire Protection Association, an organization placing special emphasis upon protection from fires in rural areas. Progress in the organization of rural fire brigades has been very gratifying, according to Mr. McKay, and the value of their work in rural districts is virtually incalculable. It is expected that combining the conventions of the two groups will increase the interest and benefit to both organizations.

Listed among the topics likely to be discussed during the three-day convention are: o Standardization of equipment for rural fire protection o Promotion of the idea of mutual aid among fire departments o Negotiation with government and public bodies on (To Page 7)

... SECOND SESSION FOR 15TH LEGISLATURE

TO AMEND 15 MUNICIPAL ACTS

Alberta municipalities will take special interest in some fifteen pieces of legislation being presented to the Legislature during the regular session opening February 18. This is the second session of the 15th Legislature which indicates there have been fifteen general elections since the formation of the Province in 1905.

Municipal legislation being presented for the consideration of the Assembly includes amendments to The City Act, The Town and Village Act, The Municipal Districts Act as well as The Assessment Act. Amendments being proposed for these and other Acts in many instances are the result of resolutions approved by urban or rural municipal organizations at their annual conventions held in November.

Opening ceremonies will be highlighted by the reading of the Speech from the Throne by Lieutenant Governor J. Percy Page. In it is outlined the program of legislation to be considered by the Assembly during the session. Sessions of the Legislature usually last approximately seven or eight weeks.

ASKS FOR STUDY OF FUTURE ACTIVITIES

BANCROFT REPORTS ON COURSES

Almost three hundred municipal personnel now hold one or more certificates from Alberta's public administration training program, according to a report prepared by D. A. Bancroft, Supervisor with the University's Department of Extension. The report, together with questions raised by Mr. Bancroft, were discussed at a meeting of the 17-member Advisory Committee to the Training Program held in January.

In presenting his report to the Committee, Mr. Bancroft requested careful consideration be given to future activities and studies related to the training program. The statement and the questions appear below:

Once again we are pleased to pay our respects to another class of graduates from the Public Administration Certificate program. In all sixty-three certificates were issued in 1964. An observance of the certificate awards in the assessment program was held in June when the National Association of Assessing Officers met for the annual convention at Edmonton. The assessment group accounts for 29 of the 63 awards made in 1964.

The administration classes produced 20 graduates of the three-year program and 14 graduates of the four-year program.

The 1964 list of graduates brings our current roll of certificates up to 318. The number of people holding certificates is less by the number of people who hold two or more certificates.

	Assessment	Administration	4-Year	Total
1960	11			11
1961	72	71		143
1962	23	19		42
		3		3
1963	18	13	8	39
	12	1	4	17
1964	25	16	9	50
	4	4	5	13
Totals:	165	127	26	318

Note: 26 people hold both Municipal Administration (To Page 7)

THE SECOND PAGE . . .

VISION

When, as a little child, I saw the sky,
My eyes bright slits against the flash of sun,
I thought it close and like a curved blue shield
Held by a fearless world, a Christian one,
Against some foe beyond.

But now as I feel the stings of life
In one great swelling hurt,
My eyes are widened, and I gazing see
A frightened world between the sky and me.
o Patricia Vickery, Saskatoon

AN UNREMARKABLE YEAR?

When Fay Wray, once a Hollywood star of some magnitude, told a television audience recently that she had been born in Mountain View, Alberta, we wondered if she meant the county of the same name. It turned out she meant the hamlet southwest of Cardston and she had in fact visited her birthplace not long before.

We mention this because it leads us back to 1915 when on September 9 Mountain View was disorganized after thirteen years as an Alberta village.

In 1915 Hon. Wilfrid Goriépy (brother of Edmonton Judge C. E. Goriépy) was Minister of Municipal Affairs and Jno. Perrie was his Deputy. In his report for that year Mr. Perrie observed with some justification that the year was "not one of remarkable achievement in municipal work". He thought perhaps "one reason for this might be said to be the fact that urban organization is no doubt awaiting the development of farmlands" and added there had been "a back to the land movement" with development in rural municipalities "rather than in the building up of our cities, towns and villages."

The three new rural municipalities organized in 1915 were Montgomery, No. 458; Spruce Grove, No. 519; Rocky Rapids, No. 522. The single village incorporated that year was Bentley, a dozen miles west of Lacombe. Date of incorporation of the pleasant little village in the Blindman Valley was March 11, 1915.

Mr. Perrie marked the passing of local government from Mountain View without regret. "It was found necessary," he reported, "on account of changed conditions to disorganize the Village of Mountain View". Fay Wray first came on stage about this same time.

Reflecting economic conditions of the war years, the Alberta Legislature had just approved The Wild Lands Tax Act and The Timber Areas Tax Act. The administration of these Acts, Mr. Perrie pointed out, "added considerable to the work of the Department." Later in his report he said just over eight million acres were assessed under The Wild Lands Tax Act and at 1% of the value involved, the total levy came to \$699,842.01 ... of which the Department was able to collect \$189,893.72 during the year under review.

Referring to the war, Mr. Perrie paid tribute to "the many municipal officials, aldermen and councillors who have enlisted and are now serving the Empire on the battle line or training for that purpose. With those (he continued) I would also like to mention the members of the staff of the Department who have enlisted from time to time. The fact that so many have seen fit to leave their business or give up positions for the purpose of defending the Empire speaks well for our manhood."

Mr. Perrie always enjoyed attending municipal conventions and those held in 1915 were no exception. The Alberta Association of Local Improvement Districts and Rural Municipalities met that year in Calgary and featured discussions which were "of a high order and were no doubt of much interest and value to the delegates attending."

In 1915 the Union of Alberta Municipalities held its convention at Bassano where Mr. Perrie found the sessions "were conducted in an interesting and instructive manner, and the earnestness of the delegates ... was well sustained throughout".

Other activity in the municipal field during 1915 included a change of name for the Village of Highlands (to Delia) and additions to Clyde and Sedgewick (these with the approval of the newly-appointed Board of Public Utility Commissioners) and by way of contrast, withdrawals of lands from Chipman, Daysland and Didsbury.

But for those who go back so far, the last half of the 1915 report will no doubt stir depressing memories. Under the heading "List showing

lands in respect of which returns of arrears have been confirmed, and which have not been redeemed" there follow sixty-three tight pages of legal descriptions designating quarter sections, lots and blocks in rural and urban districts throughout the Province. Literally thousands of them! Here was part of the mopping up process after the collapse of the real estate boom in 1912-13. Here indeed is testimony of the great irrational fever of speculation that stirred the west in those far off fantastic days.

For the Department of Municipal Affairs, 1915 was not "a year of remarkable achievement". For thousands of self-styled capitalists who relinquished title to property purchased with high hopes of overnight riches, it was the end of a dream. Above all (as Jno. Perrie might have pointed out) it was a year of maturing wisdom.

So maybe it wasn't really all bad, at that.

THE COUNSELLOR INDEX FOR 1964

According to the Act:

County towns and villages (A. Hawkins)	March
Agreements, Hold Harmless (A.M. Brownlee)	August, September-October
AAMD Convenes in Calgary	December
AAMD Executive	December
Annexation: Jasper Place and Bowness	August
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Assessing Officers, National Conference of	July
Assessment Standards, Prescribes Equalized	May
Assessments, 1963 and 1964 Equalized Municipal	May
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Berwyn, North Meet at	August
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Budget Taps \$414,000,000, Alberta's	March
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Budgeting, A Few Words on (J.E. Mulloy)	August
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Courses Explored, New	July
Courses in June, Refresher	May
Courses, Reports on School	August
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Mrs. Margaret Evans	June
Stewart Ross Isbister	June
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George Edward Schell	April
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A REVIEW OF

ALBERTA'S MUNICIPAL SCENE

BY HON. A. J. HOOKE, MINISTER OF MUNICIPAL AFFAIRS

● FROM AN ADDRESS TO THE CONVENTION OF THE UNION OF ALBERTA MUNICIPALITIES, NOVEMBER 6, 1964, AT LETHBRIDGE

It is always a pleasure to attend your convention each fall and to have an opportunity of meeting many of the newly-elected officials as well as shaking hands with so many of the old pros. New faces are appearing on the municipal scene and it's gratifying to see that many are in the younger age group.

WINTER WORKS PROGRAM:

First may I mention the winter works program. Judging by the number of projects carried out during the year just ended and the number of municipalities both urban and rural taking advantage of it, I must say it has continued to grow in popularity. In 1963-64 urban projects numbered 410 while rural ones totalled 343. This is an average of 4 per day for the six months duration of the program. Altogether 210 municipal bodies took part in it.

When we look at the results of the program we realize that about 19 million dollars of work was done, the actual labor costs being in excess of 4.8 millions of dollars of which the federal government paid \$2,300,000 and the provincial government \$1,200,000. The actual man days exceed 316,000 and the estimated number of men put to work, and after all that is what the program was designed to do, was about 8,000.

The new program started on November 1. By November 2, the members of the Department had processed and approved 261 new applications. This, I think, speaks well for the program, and I am sure that it has been favorably accepted by both the rural and the urban parts of the Province.

MUNICIPALITIES ASSISTANCE ACT:

I want to deal, too, with another item which I know is of interest to each and every one, and it is one which your organization has discussed at a lively pace on previous occasions and that is the Municipal Assistance Act grants. You will remember that this Act was passed in 1951. According to its terms the government decided to earmark one specific revenue - the gasoline tax revenue - divide it in two, give one half to the municipalities, shared under a formula, which amount each municipality could spend for any purpose it saw fit. The first year the amount of money distributed was \$4,600,000, roughly speaking. This 50% sharing of gasoline tax revenue continued until 1958 and that year the government exceeded it, and made the grant 15 millions of dollars even. The 15 millions of dollars remained the grant until 1963 at which time one half of the gasoline tax revenue was exceeding fifteen millions.

You will recall that your organization and also the rural one said at that time, "Well, let's get back to what it was in the first place because it will give us more money than it is doing at the present time." Now in 1958, on the basis of 15 millions of dollars the grant worked out at \$12.68 per capita of population. By 1963 the per capita was down to \$11.75 so for 1964 the government put another million and a half into the fund and raised the total grant to \$16,500,000. It meant an increase to our cities of 12.7%, to our towns 7.5%, to our villages 7.8%, and to municipalities 8.1%.

The two major changes which were of a benefit to the municipalities were made in the Act at the 1964 session and I would just like to refer to these, the one especially, because it is a continuous thing which is going to increase the grant every year, automatically. First of all to facilitate more exact budgeting of the municipalities revenue, the date of taking the municipal census if the municipality desires to take one, was advanced from May 10 to January 25 with the return having to be back to us by the end of January. If the municipality fails to submit, we have no alternative but to use the last Dominion census. This has caused a problem in one or two of the municipalities, and they have lost a little money as a result of it, so we certainly hope that the municipalities will take full advantage of it, and get their application or their figures in to us by the end of January. We can tell them then exactly to a dollar what their grant is going to be even though it can't be paid until after the beginning of the new fiscal year, in other words after April 1.

Now in speaking to your convention last year, or to the rural, I have forgotten which, I mentioned that our Provincial-Municipal Advisory Committee had been giving some study to this and that we were going to recommend to the government that they return to the

original formula of setting aside one-half of the gasoline tax revenue. Upon further looking into it however, we thought perhaps a better alternative would be to recommend a straight per capita grant. So far as the gasoline tax is concerned, it could be that the government may change the rate. It could be increased in which case we could benefit municipally, but on the other hand it could be decreased depending upon government policy. Following our discussions in the Executive Council, we concluded the best method would be to gear the grant to the population of the Province and as a consequence the round figure of \$12 was accepted. On this basis we already know what the grant will be for the forthcoming year. By taking the population of 1964 which was 1,402,664 and multiplying by 12 we know now that the grant for the forthcoming year will be \$16,831,968. As the population of the Province increases so therefore will the grant increase.

EQUALIZED ASSESSMENT:

I would like to mention a few facts now, concerning what change took place in equalized assessment because there has been some discussion on this and some disagreement in connection with it. You know that we have been working for a long time to try to get better assessments than we have ever had before, and to try to get to the place where the actual assessment and the equalized assessment is one and the same figure; so commencing in 1964 it was deemed advisable to revise the property equalization base to correspond with the valuation level which was prescribed under the new manual. The change was considered to be prudent at that time, in view of the fact that the manual of assessment is now being utilized by all of our cities, towns and villages with the exception of Calgary as well as by a large majority of our municipal districts, counties and improvement districts. By leaving the taxable assessments of such municipalities undisturbed through equalization, tax rates for school and hospital purposes will closely correspond with the requisitioning rate which was imposed.

It was a desirable feature and one, as I say, which we had been looking forward to and one which becomes more and more of a necessity as we follow along with the development of the Foundation Program of education. However, with respect to those municipalities which have been using a lower level of assessment as a tax base, it was quite understandable when the change came, that it was a bit of a shock to them because their equalized assessment increased considerably over the previous year. Last year, the municipalities of the Province paid into the education fund approximately \$57,517,000 arrived at by applying 32 mills to the old equalized assessment of \$1,797,000,000. The municipal contribution to the fund this year is \$64,367,000, brought about by applying the new mill rate of 26 to the new revised equalized assessment of 2 billion, 475 million. It means an increase into the fund from our municipalities of 10.64%. That percentage represents an increase of \$6,849,000. On the other hand the total increase in the cost of elementary and secondary education in 1964 over the year before is in excess of 15,000,000 of dollars.

I would like to show you in a few moments how that increase compares with what actual school grants have been, down through the years. I for one, and I am sure that I have a lot of company, am concerned about this ever increasing cost of education. And when you have a look at some of the figures to see what that increased cost has been I am sure that you will agree with me that you can't help but be staggered with what has happened. So while you have been asked to contribute an additional six million 8, the Province has put up the difference in the increase, amounting to just under 9 millions of dollars.

If we could ever get to the place where the increase in our assessment and the increase in education costs run parallel, we would be all right but we find that despite the new assessments that are coming onto the tax rolls each year, they do not yet keep up with the increase in the cost of education.

SHARING OF REVENUES:

I was rather interested in one of the resolutions which passed your convention unanimously. I have no fault to find whatever with the municipalities passing a resolution asking the government to increase its contribution to education but I was a little bit amazed at the wording of the third "Whereas" which said: Whereas the cities, towns and villages in Alberta had not received the (To Page 6)



QUESTIONS AND ANSWERS ABOUT FARMLAND ASSESSMENT

BY HENRY GERLOCK AND C. SCOTT FLEWITT

FROM A TELEVISION PROGRAM SHOWN IN ALBERTA DURING JANUARY



If there's anything certain in this country of ours, it's the fact that we'll always be paying taxes . . . and it seems that taxes keep increasing to pay for the increased services demanded from governments at all levels.

There's concern on the part of the landowner when taxes increase and naturally so. It's the responsibility of the taxpayer, however, to be aware of what he is getting for his tax dollar, how the monies are being spent and to guard against the misuse of the funds collected.

We're not going to talk about tax monies as such today, but rather how rural land is assessed for tax purposes. My guest has been connected with farmland assessments in Alberta for the past decade or so from the Municipal Affairs Department of the Alberta Government, Henry Gerlock.

Henry, I understand there has been an increase in the assessment of farmlands and no doubt a number of our viewers have questions to ask.

Q: First of all, could you tell us how many rural municipalities are now using new assessments?

A: Over the past four years 21 municipalities throughout the Province have completed new general assessments. Sixteen others have reassessments in various stages of completion, leaving eleven municipalities that have as yet made no commitment.

Q: Residents of some rural municipalities have just received new assessment notices. In many cases these notices show an increase in assessment and it is natural if the ratepayer is concerned about a corresponding increase in taxes. Because an assessment has increased, does this mean that taxes will increase?

A: Not necessarily. The new rural land assessments are prepared using a basic value of \$40 per acre for the most productive land. The previous assessments were prepared using a value of \$30 per acre. This represents an increase of one-third in the level of value used for assessment purposes. Whether taxes increase depend entirely on the budget established by council to supply the necessary services. If the present year's expenditures do not exceed the previous year's expenditures the mill rate applying to the new assessment can be reduced proportionately and the average tax bill will not change. This assumes that the new assessment is well prepared and the previous assessment was kept up-to-date.

Q: Why must a municipality prepare a new general assessment at periodic intervals?

A: New assessments become necessary for several reasons. The present program of reassessment in rural municipalities was initiated to coincide with reassessments in urban municipalities after the issuance of a new manual of rates for buildings which are at a higher level than existed formerly. In 1951-52 some municipalities were enlarged to make school boundaries co-terminous with municipal boundaries. An enlarged municipality would have portions of other municipalities included in its new boundaries which were probably at different levels of value so a provincial reassessment was carried on. Assessments in most rural municipalities become inequitable if they are not kept up-to-date so a reassessment becomes necessary. To ensure that assessments are kept up-to-date, legislation was recently implemented which requires rural municipalities to reassess every seven years as is the case in urban municipalities.

Q: How is a fair relationship of assessed value for rural lands throughout the Province attained?

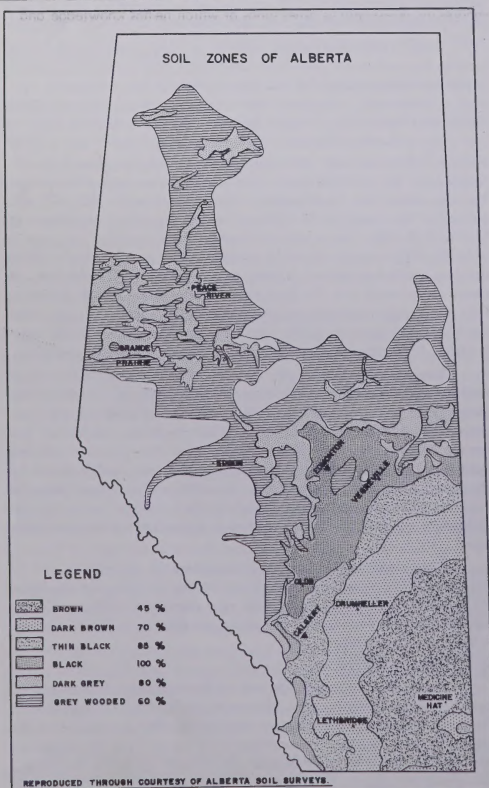
A: This is accomplished by the careful application of the method of assessment used on farm land. It is a soil rating system by which the productive capacity of the soil may be determined with an acceptable degree of accuracy by examination of the soil profile. In Alberta soils may be broadly classified into six major groups on the basis of the color of the surface soil.

The above map was prepared by the Soil Surveys and the Research Council of Alberta. It maps out the various soil color zones that have developed under the differing regimes of climate in the Province. In the triangle formed by Edmonton, Olds and Vegreville, the soils are generally black in color and of good surface depth. These soils have developed under a grassland type of vegetation which is partially invaded by trees and with an average annual precipitation of 17 - 19 inches. For assessment purposes these soils take a rating of 100% for color of surface soil (Soil Group) since it has been established that they are the most productive in the Province.

Proceeding south and east from Edmonton the soils become shallower in surface depth and are classified as Thin Black. They have developed under a grassland type of vegetation with frequent bluffs of trees and a precipitation of 14 - 17 inches. In comparison to the Black Soils, the Thin Black zone takes a rating of 85% for soil group. Further south and east the soils are classified as Dark Brown having formed under a mixed prairie type of vegetation and precipitation of 13 - 15 inches. Considering long time average yields the comparative rating for this zone is 70% with the exception of Three Hills and Drumheller clay soils which are rated almost equal to the Thin Black group.

In the southeast corner of the province precipitation is limited to 11 - 13 inches and under the short grass prairie type of vegetation soils have developed which are Brown in color and have a relatively shallow surface depth. The Soil Group rating in the Brown Zone is 45%.

North and west of Edmonton the soils are classified as Dark Grey (formerly Degraded Black). In this zone trees are more abundant than in the Black zone and under tree cover some of the black organic matter has been leached from the lower portion of the surface soil. The rating in this zone is established at 80% in comparison with the Black at 100%. Further north and west tree cover is denser and with the humid soil moisture condition present the leaching effect is more intense and surface soils are grey in color having little, if any, black



organic matter in the cultivated layer. For assessment purposes the rating for this zone is set at 60%.

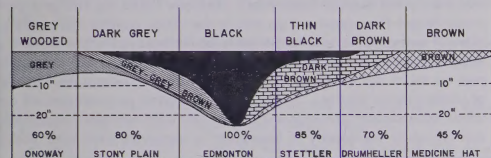
Q: What other features of the soil profile are considered in the rating system?

A: The soil zone rating is a major consideration but yields are also influenced by the depth of surface soil, texture of the soil throughout the profile, nature of the subsoil, topography, and to some extent, the degree of stoniness. These are rated on a percentage basis in comparison to the 100% or perfect condition for each factor. Tree cover and miscellaneous features that add to the cost of production are also considered on a percentage basis.

The assessor examines the profile and establishes the per cent rating for the factors mentioned. These are multiplied and the result is a productivity index which relates that soil to all other soils on a percentage basis. To convert this index to value for assessment purposes it is applied to a basic value of \$40 per acre which has been established for the 100% or most productive soil. This value is then applicable, or per cent deductions for distance to market at rates per mile depending on the nature of the roads travelled. For limited access highways distance is calculated to the nearest point of access. Depth and color of surface soil may be illustrated in this manner:

SOIL ZONE RATING

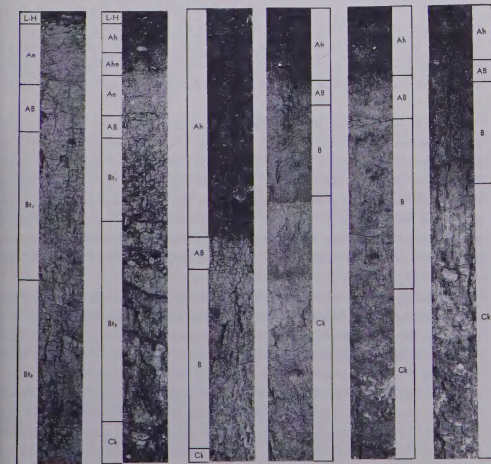
COLOR AND DEPTH OF SURFACE SOIL



Soils at Edmonton are Black in color and have good surface depth. Moving south and east to Stettler the soils are still Black in color but they are shallower in depth. At Drumheller the Black color is no longer present and soils are classified as Dark Brown. At Medicine Hat the surface layer is relatively shallow and soils are classified as Brown soils. North and west of Edmonton the Dark Grey soils are of good depth but there is a lack of organic matter in the lower portion of the surface layer. Further north and west surface soils are grey in the surface layer and are classified as Grey Wooded.

Depth of surface soil has been portrayed in a straight line manner but each zone may have soils that are more productive or less productive than typical soils in the zone. This is recognized in the correct application of the rating system. Likewise, Soil Zone boundaries are drawn on maps and Soil Survey Reports but there may be no easily discernible difference in profiles for some considerable distance on both sides of the line. The assessor, by careful application of soil group and depth of surface soil ratings, can prepare assessments that take the gradual change into consideration.

The profiles below are shown in the same order as illustrated in the previous sketch and depth and color of surface soil are indicated.



Q: This discussion has related to soils used for dryland farming. Does the soil rating method apply to irrigated lands?

● Q's by C. SCOTT FLEWITT: Born, raised and educated in Manitoba. Parents still farm at Minto. Attended University of Manitoba, graduating with Bachelor of Science in Agriculture. Editor "Farm Weekly" of Winnipeg for 1 1/2 years. Commentator on Alberta Department of Agriculture farm broadcast "The Call of the Land" for 6 1/2 years. Farm Director of CFRN Radio and TV. Formed own company handling PR accounts and producing radio and TV material running over several Alberta stations.

● A's by HENRY GERLOCK: Born in Calgary and attended elementary and high schools in that city. Served 4 1/2 years with the RCAF. Graduated University of Alberta 1949 with a B.Sc. in Agriculture. Joined Department of Municipal Affairs as one of the original members of the Assessment Branch. Appointed Supervisor of Farmland Assessments July, 1955. Member The Appraisal Institute of Canada, the Alberta Institute of Agrologists and Agricultural Institute of Canada. Married with two children.

A: The rating method is applied to irrigated lands but with a more critical consideration for topography, texture and subsoil conditions. All zones where irrigation is practiced take a rating of 100% for soil group and the various irrigation districts are considered on their own merits with regard to the application of the basic value. Irrigated lands suitable only for grazing or hayland are rated on a dry land basis with a small addition per acre to reflect the availability of water.

Q: How are other pasture lands assessed?

A: Pasture lands are assessed according to their carrying capacity at values that tie in with values applicable to marginal arable soils and in line with the increase in the basic value established for arable land. Carrying capacity is determined from the grass association present with soil quality as a secondary consideration to avoid reflecting aspects of management and time of inspection during the grazing season in the assessment.

Q: Does a ratepayer have a responsibility when he receives a new assessment notice?

A: Each ratepayer should examine his assessment in relation to assessments on like property in his vicinity. Assessment is a comparative process and final values must compare equitably. The ratepayer compares his assessment to other lands of which he has knowledge and decides if a fair relationship exists. Most municipalities keep the assessor in attendance during the period when complaints may be registered to explain how the assessment was prepared and to assist the ratepayer to make comparisons.

Rural councils realize that a good assessment is of major importance in the administration of a municipality. It is through their careful choice of an assessor followed by the co-operation of the ratepayers in examination of the completed assessment that a fair and equitable distribution of the total tax is accomplished.

LONDON TRUTH

From an Article Published September 1, 1881

The Canadian Pacific Railway will run, if it is ever finished, through a country frost bound for seven or eight months in the year, and will connect the western part of the Dominion with a province which embraces about as forbidding a country as any on the face of the earth.

British Columbians, they say . . . believe that prosperity will come to them when the line is made. This is a delusion on their part. British Columbia is barren, cold, mountain country that is not worth keeping.

A friend of mine told me - and he knew what he was talking about - that he did not believe the much touted Manitoba Settlement would hold out many years. The people who have gone there cannot stand the coldness of the winters.

Men and cattle are frozen to death in numbers that would rather startle the intending settler if he knew; and those who are not killed outright are often maimed for life by frostbite.

Canada is one of the most over-rated colonies we have, but it is heartily "loyal" and makes the loyalty pay.

As for the country as a whole, it is poor and it is crushed with debt. The Supreme government owes about 35 million Pounds altogether, and every province has its separate debt, as also has almost every collection of shanties calling itself a city.

One of these days when the debt load gets too heavy, Ontario is pretty certain to go over to the States into which it dovetails and where its best trade outlet is. When that day comes, the Dominion will disappear.

o From The B.C. Assessor

LETTER TO A BANKER

It is impossible for me to make a further payment on my note. My present financial standing is due to the effects of Government Laws, State Laws, County Laws, Corporation Laws, By-Laws, Mother-In-Laws and Outlaws, that have been foisted upon an unsuspecting public. Through these various laws I have been held down, held up, walked on, sat on, flattened and squeezed until I do not know where I am, what I am, or why I am.

These laws compel me to pay a merchant's tax, income tax, capital stock tax, sales tax, auto tax, gas tax, school tax, tobacco tax, street tax, syntax and carpet tax.

The Government has so governed my business that I do not know who owns it. I am suspected, expected, inspected, disrespected, examined and re-examined, until all I know is that I am supplicated for money for every known need, desire or hope of the human race and because I refuse to fall and go out and beg, borrow or steal money to give away, I am cursed and discussed, boycotted, talked to, talked about, lied to, lied about, held up, held down and robbed until I am nearly ruined; so the only reason I am clinging to life is to see what the H... is coming next.

o Author Unknown

ALBERTA'S MUNICIPAL SCENE

(From Page 3)

windfall from the development in Alberta from primary resources. I was surprised at this because certainly when we see the hundreds of millions that we as municipalities are spending today compared with what we were realizing before our oil wells began paying off in a big way, we realize that our municipalities are the biggest spenders of public monies in the Province. The municipalities have actually been spending large sums that came from this windfall. Where else could they come from? This however, is good, not bad.

The total school grant when our Province came into being in 1905 was \$170,000. By 1926 the total grant paid by the Province to our schools was \$1,164,000. During the first 21 years of the life of this Province the total school grant was only \$14,100,000. Now the increase in elementary and secondary educational costs alone this year over last year was greater than the total school grant paid for the first 21 years of the existence of the Province of Alberta.

Now we talk a great deal today about capital grants and as you know capital grants have been doing a big job towards the development of new schools throughout the length and breadth of the Province. The first record that I can find on capital school grants in Alberta was in the year 1921 when the government of the day brought in school building grants for the first time. The maximum per school was \$200 and those were applied for the most part to the little rural areas where it was possible for the neighbors to get together, cut the logs, and build a one-roomed school. In 1927 the total school grant was \$1,164,000. By 1936, it was only \$1,500,000, and the total for the period 1927-1936, was only \$15,050,000. In other words, the increase alone in the cost of elementary and secondary education in 1964 over 1963 is greater than the total school grants paid in those 10 years. Those were exactly the same years during which I was a high school teacher in this Province myself, so I can remember these facts first hand.

Now we find it is from there on where the big jump in costs has come. In 1937 again the total school grant was 1 million 5. By 1950 it was 8 million 4 and during those years total grants amounted to \$52,518,000. Let's take the next 10 years, 1950-60. In 1950 the total grant as I say was 8 million 4 but the grant in 1960 was 46 million and the total grant for those 10 years came to 261,000,000's of dollars and during the same 10-year period there were capital grants amounting to \$75,308,000. Now I am sure that you don't mean to say that the municipalities received no money from the gas and oil windfall.

PER PUPIL COST:

Let us take a look now at the per pupil cost of education and see how it has fared. In 1920 the per pupil cost of education in Alberta was \$58. That is elementary and secondary combined. By 1940 it was still only \$60. By 1950 it had gone up to \$166 and by 1960 it had reached \$348.24. I realize that the purchasing power of the dollar has declined but I don't think it has varied in direct proportion to these figures. When I hear people say that in the educational field we don't have any frills and can't possibly cut costs I can't help but feel that we are not facing facts. As an ex-teacher I am very much in favor of giving our children the best in educational facilities but I feel sure it is possible to do so and yet keep some of these costs down. . . . I'm not complaining because we ask for these things but surely we should be saying at the same time who in the world is going to pay for them? I think the time has come that we ought to have a good look to see if what we are calling today a better educational system is that much better than it was, say, ten years ago or 15 years ago.

Realizing that the school grants in the year 1960 alone exceeded all of the grants put together between 1905 and 1948, in other words for the first 43 years of our history, I can't help but think that an objective analysis is overdue. Are we getting full dollar value? Are our boys and girls better educated than they were at the end of Grade XII 20 years ago?

IMPROVED METHODS:

All urban municipalities except Calgary are assessed and taxed on the new manual. (Note: Calgary is on the new manual for tax year 1965.) General assessments are under way or are completed in 30 of our municipal districts and counties. Our departmental assessors last year carried out evaluations which exceeded \$273,500,000. There is one program which is being pursued which I am sure is receiving your complete endorsement and that is the program to train assessors in such a way that we have a high degree of uniformity in assessment. For too long assessments were too much of a "hit and miss", something like the way the Texas farmer used to weigh his hogs to see if they were ready for market. He would make a teeter-totter with a fulcrum right in the middle and put the hog on one end. Then he put a big rock on the other end and if necessary added another one or two until he found the two exactly balanced. Then all he had to do was guess the weight of the rocks and he had the weight of the hogs!

I think our assessments were pretty much on that basis, years ago. I can remember the days myself when the town in which I lived had a different assessor each year. Everyone hated the first one because he put the assessment up and so the chose another one. Very often it was someone who happened to be unemployed at the moment. All too often he even lacked a grade school education. Though such men no doubt did their best it was not possible to obtain any degree of uniformity or equity. Today we have a good program carried on where assessors are trained in our university: it has been well accepted, and certainly the quality of assessment is improving year after year.

TAX EXEMPTIONS:

I want to deal next with tax exemptions because we are being asked time and again to make exceptions for various organizations which will reduce their taxation bill. For years organizations have appeared before the legislature asking for taxation exemptions by way of a private bill. Up to and including the year 1962 there were in existence 32 special Acts which gave taxation exemptions to organizations throughout the Province. All of these were either religious or charitable organizations. With the coming in of the Foundation Program our municipalities became concerned about these institutions, and that is only natural because this program calls upon municipalities to pay into the education fund certain sums of money calculated by applying a mill rate against their equalized assessment.

Ever since I became a member of the legislature nearly 30 years ago I have been a member of the private bills committee and I have always been concerned about tax exemptions being granted by the legislature to one organization after another. I have felt that many who haven't come to us may have just as good a claim as those who have and I have always believed that some other means should be adopted whereby if it is fair to one to get a tax exemption it is also fair to give somebody else in the same category similar exemptions. I mentioned on the floor of the legislature and also before the private bills committee on more than one occasion that we should have a very careful look at this problem and see if we could bring in one bill, which would deal with all applications for exemptions. In 1963, 11 private bills came in. Last year 34 more were presented asking for tax exemption.

This year we are placing before your organization, and the rural organization a draft bill which we hope you will study carefully as soon as possible and give to your Provincial-Municipal Advisory Committee the best advice thereon you possibly can. We would like to see for instance this piece of legislation designed in such a way that everyone who has a just claim to a tax exemption will get a good hearing anytime of year - not before the private bills committee, which just meets when the legislature is in session, but before a committee which is permanent.

The proposed bill suggests that an application be made by an organization which feels that it is entitled to a tax exemption, to the Local Authorities Board, which is a permanent board as you know and deals with many problems confronting municipalities. We think that as soon as the application is made, the board should be obliged to contact the municipality in which this organization is located. In other words, a municipality which is going to be financially affected if the assessment of this organization is taken off the roll should be given an opportunity to be heard also. We believe that a hearing should be held after due notice, and the organization and the municipal authorities invited to make representation. It might be of course that the municipality can say immediately that it has no objection. It might well be also that it has. Cases have been brought to my

(To Page 7)

SECRETARY'S CALENDAR

FOR MARCH

Municipal District Act

5th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 61(1)(v).

March 1 - Add penalty to arrears of taxes. Sec. 349.

March 4 - Council shall appoint an auditor on or before this date. Sec. 66(1).

March 15 - First quarter of supplementary school requisition due. Sec. 338.

Council shall appoint an assessor forthwith if not already having done so. Sec. 64(1).

Prepare estimates of revenues and expenditures and set mill rates by by-law as soon as practicable. Sec. 331.

Town and Village Act

15th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 67(r).

March 15 - First quarter of supplementary school requisition due. Sec. 355.

March 31 - Council may pass a resolution on or before this date to requisition the Chief Provincial Assessor to make an assessment. Sec. 71(4).

April 1 - Appoint an assessor each year on or before this date and advise the Minister of this appointment. Sec. 71.

April 1 - Appoint an auditor each year on or before this date and advise the Minister of this appointment. Sec. 73.

Prepare estimates of revenues and expenditures and set mill rates by by-law as soon as practicable. Sec. 353.

Assessment Act, 1960

Council shall appoint members of the council to a court of revision and fix a date for its sitting. Sec. 32 and 35.

March 31 - Completion of duties of the Court of Revision by this date. Sec. 43.

Certify assessment roll complete upon closing of the sittings of court of revision or upon expiry of time for complaining. Sec. 46.

Tax Recovery Act

March 1 to 31 - Prepare a tax arrears list and submit to registrar prior to April 1st. Sec. 4. E. J. B.

ALBERTA'S MUNICIPAL SCENE

(From Page 6)

attention where a municipality had no idea whatever that a private bill had been passed giving a certain organization a tax exemption in their municipality. They go ahead and send out the tax notice the following year only to find that the legislature has given them by way of a private bill, a tax exemption. This is not right. If an organization has a just claim to tax exemption it should get one. If it is truly a religious organization, or an organization which gives all its funds to charity, then certainly it has a just claim. But each and every one should be treated in exactly the same way.

As we study these private bills too, we find quite a variation in what has been granted exemption. It seems logical that there should be complete equity and fairness in what is being granted. After the hearing has been held the Local Authorities Board will make a recommendation to the Executive Council and each one of those which is accepted will be granted by the passing of an order in council.

We have a clause in the bill which will permit our Local Authorities Board over the next two years, to examine all of the private bills and try to bring them to some degree of uniformity. It is not the intention - and I would like to emphasize this - it is not the intention of this legislation to take away from any organization the rights to tax exemption they should enjoy. It is a matter of trying to get complete equity and fairness and to give to each and every organization that is entitled to a tax exemption, that exemption. I believe that with the passing of this Act we will overcome a big problem which has been facing municipalities and government alike.

He who keeps his face towards the sun shall find that the shadows fall behind him.

Thou hast given so much to us, dear Lord,
Give us one thing more - a grateful heart. o George Herbert

From DON BANCROFT'S QUESTION-BOX

Some rather fundamental developments and changes in this Division's operations in the local government courses seem to be approaching. A large number of local government people have completed or are near completion of the certificate programs. Should this fact be read as a sign that changes are now indicated? The annual Banff week of conferences is progressively changing in character and complexity. How well have these changes been recognized and accommodated?

What new directions should the Division be exploring? Are new kinds of arrangements needed between the Division and its supporting associations of secretaries, assessors, trustees and councillors?

Specifically, it is hoped that as soon as possible answers may be found to such questions as:

1. Should additional new advanced courses be prepared for the holders of certificates who number now about three hundred?
2. Should some effort be made to enrol those assessors and secretaries who have not as yet entered the courses?
3. Does the structure of the annual Banff conference accommodate the growth and development that has occurred in recent years or should some new directions be explored?
4. Are new relationships needed now between this Division and the professional associations of secretaries and assessors?
5. Are new arrangements needed to update the relationship of this Division with the associations of municipal and school governments?

BANCROFT REPORTS ON COURSES

(From Page 1)

and Local Government Certificates; and 3 people hold both Municipal Assessment and Municipal Administration Certificates.

We have now 167 registered in the program for the current year, which includes those taking advantage of the half-year course which began January 1st. Thirty-six of the current registrations are in our new Municipalities Planning Course. The planning course is just being organized and first seminars will be held this month.

This year we are tentatively offering a new facility in local government studies. We have accumulated stocks of our lesson preparations which people ask for from time to time. Until now it has been our practice to discourage these requests. However, on a trial basis, we would now like to extend an invitation to you to let us have your requests for information and we will let you know how we might help.

TWO NEW PROJECTS:

In looking to the future, I want to mention two new projects that we have underway. A special study of Assessment uniformity is being prepared with a view to offering a course in the subject, perhaps next year. Another study in Economic Development, which has been asked for many times, is also being prepared. Perhaps this also can be offered as a course in a year or two.

In connection with the assessment uniformity study, we are intending to compare assessed values with market sales and appraised values. We may be requesting certain municipalities to assist in this regard by providing assessment data for statistical study. If such requests come to you we hope that you will favorably consider our purposes and our needs. One benefit which could perhaps be drawn from our new study is an analysis of your municipality's assessments as compared to other municipalities' assessments in terms of different kinds of property and the ratios of assessments to current values in the market. Some very reliable measures of assessment uniformity can be calculated by recognized statistical methods and with the use of electronic computers, great masses of data can now be collated for such purposes. May I commend such studies to your attention and urge you to consider the possibilities of making use of comprehensive analyses of your own tax base.

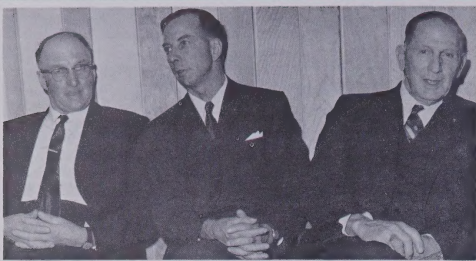
TO HOLD JOINT CONFERENCE

(From Page 1)

rural fire protection matters o Action as the central body to handle fire prevention and fire protection problems.

In announcing the joint convention, Mr. McKay pointed out that this will be the first time councillors and mayors have an opportunity to meet and discuss mutual problems with the Fire Chiefs' Association. He thought it likely the conference will prove of special interest to fire chiefs, many of whom are largely responsible for the operation and training of rural fire departments in their localities.

LONG IN THE SERVICE



REEVES OF FLAGSTAFF: Caught off-guard at the Rands banquet in December (from left) are Reeve George Matthews of Hardisty, retiring Reeve Alfred Rands, Alliance, and Chas. P. Hayes, councillor and reeve (1927-1960) Strome. (Sedgewick Community Press)

Former Reeve of Flagstaff M.D. 62, Alfred Rands was honored at a banquet held in December as a tribute for his almost twenty years in municipal office. During the evening Bruce Ramsay, Chief Municipal Inspector, presented Mrs. Rands with a bouquet while Chas. Hayes, former Reeve of Flagstaff, presented Mr. Rands with a purse of money. Mr. Rands was first elected to council in 1945.

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TO CROP INSURANCE CORPORATION
DEPARTMENT LOSES GORRELL

Glenn Gorrell, formerly Assessment Supervisor with the Department of Municipal Affairs, resigned November 15 to join the Alberta Crop Insurance Corporation as Research Director.

Formation of the Corporation, which eventually will administer an all-risk crop insurance plan for farmers in Alberta, was announced last fall. Sponsored jointly by the Governments of Canada and of Alberta, a limited program will be offered this year to farmers in the Minburn, Lacombe and Vulcan districts. Similar crop insurance plans have been in full operation in Manitoba and Saskatchewan for several years.

Glenn Gorrell, who holds a Bachelor of Science degree in Agriculture from the University of Manitoba, joined the Department of Municipal Affairs in 1957 as an assessor of farmlands. His work with the Department also included a year with the Assessment Equalization Board in market data research. As Research Director with the Alberta Crop Insurance Corporation, Mr. Gorrell will determine premium rates for crop insurance based on studies of long term average yields, grades and price trends as recorded in different areas of the Province.



GLENN GORRELL

QUESTIONS ANSWERED WITHOUT PREJUDICE
ACCORDING TO THE ACT

Sir: Churchill, Ontario
In a research project we are gathering information about incorporating municipalities in various provinces. Would you please tell me the procedure followed in your Province.

Lucy Oleksinski

If a hamlet has fifty separate buildings, each of which has been occupied continuously as a dwelling house for a period of at least one month, such area may be incorporated as a village. A petition signed by at least twenty persons who, if such part of the province were erected into a village would be qualified as voters therein, must be forwarded to the Minister of Municipal Affairs requesting the incorporation of the area as a village. After the necessary advertising has been done the Minister may authorize the issuance of a Ministerial Order setting up the village.



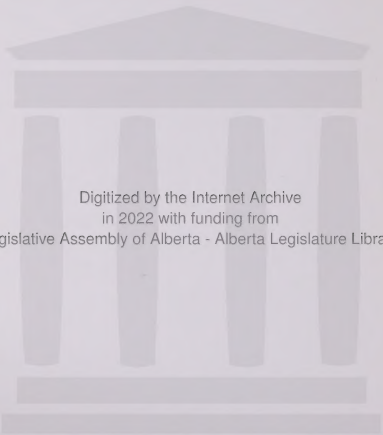
If a village contains over seven-hundred inhabitants and two-thirds of the proprietary electors of the village voting thereon at a meeting especially called for the purpose of discussing the formation of a town approve of the proposed formation, then such information must be submitted to the Minister. If the proper procedure has been followed in holding the necessary meeting and proprietary electors are in favor of forming the town, the Minister may issue a Ministerial Order incorporating the town.

If a town has a population in excess of 6,000 persons, the council of the town may make application to the Minister for the formation of the town into a city. The Minister may then recommend to the Lieutenant Governor in Council that a proclamation be issued forming the town into a city effective the first day of January of the year named in the proclamation.

A rural area that does not include a city, town or village may be formed into a municipal district by written order of the Minister upon receipt of a petition. The petition must be signed by at least six persons who have been resident in and owners of purchasers of land, for each township of land that is to be included in the municipal district. A township of land consists of thirty-six sections and each section contains six-hundred forty acres.

The council of a municipal district or the board of a school division may apply to the Minister of Municipal Affairs or the Minister of Education to form a County and if the application is approved the Lieutenant Governor in Council may issue an order setting up the county. It should be noted in this connection that a county is an amalgamation of a municipal district and a school division. The council of a municipal district deals strictly with municipal matters such as the building of roads while a school division deals strictly with educational matters such as the building of schools, hiring of teachers etc. A county combines the powers of a municipal district and the powers of a school division board.

o Bruce Ramsay, Chief Municipal Inspector



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